

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 12117 Date Filed: 07/28/2006 Docketed Total: \$0.00 Filing Creditor Name: ALBRECHT DONALD D</p>	<p>Claim Holder Name ALBRECHT DONALD D</p> <p>Docketed Total: UNL</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ UNL UNL</p>	<p>Allowed Total: \$480,962.66</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$480,962.66 \$480,962.66</p>
<p>Claim: 6693 Date Filed: 05/23/2006 Docketed Total: \$0.00 Filing Creditor Name: ANDERSON JON R</p>	<p>Claim Holder Name ANDERSON JON R</p> <p>Docketed Total: UNL</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ UNL UNL</p>	<p>Allowed Total: \$661,458.53</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$661,458.53 \$661,458.53</p>
<p>Claim: 9683 Date Filed: 07/17/2006 Docketed Total: \$0.00 Filing Creditor Name: ARNOLD THOMAS B</p>	<p>Claim Holder Name ARNOLD THOMAS B</p> <p>Docketed Total: UNL</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ UNL UNL</p>	<p>Allowed Total: \$138,910.45</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$138,910.45 \$138,910.45</p>
<p>Claim: 10854 Date Filed: 07/25/2006 Docketed Total: \$20,000.00 Filing Creditor Name: BANK WAYNE H</p>	<p>Claim Holder Name BANK WAYNE H</p> <p>Docketed Total: \$20,000.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$20,000.00 \$20,000.00</p>	<p>Allowed Total: \$433,387.84</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$433,387.84 \$433,387.84</p>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

*** Certain creditors' addresses are intentionally omitted.

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CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
Claim: 9657 Date Filed: 07/17/2006 Docketed Total: \$1,142,111.00 Filing Creditor Name: BECK BRUCE T	Claim Holder Name BECK BRUCE T Docketed Total: \$1,142,111.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,142,111.00</td></tr><tr><td></td><td></td><td></td><td>\$1,142,111.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,142,111.00				\$1,142,111.00	 Allowed Total: \$590,788.65 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$590,788.65</td></tr><tr><td></td><td></td><td></td><td>\$590,788.65</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$590,788.65				\$590,788.65
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$1,142,111.00																							
			\$1,142,111.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$590,788.65																							
			\$590,788.65																							
Claim: 9833 Date Filed: 07/18/2006 Docketed Total: \$462,000.00 Filing Creditor Name: BREMER RICHARD J	Claim Holder Name BREMER RICHARD J Docketed Total: \$462,000.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$462,000.00</td></tr><tr><td></td><td></td><td></td><td>\$462,000.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$462,000.00				\$462,000.00	 Allowed Total: \$475,185.98 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$475,185.98</td></tr><tr><td></td><td></td><td></td><td>\$475,185.98</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$475,185.98				\$475,185.98
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$462,000.00																							
			\$462,000.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$475,185.98																							
			\$475,185.98																							
Claim: 12103 Date Filed: 07/28/2006 Docketed Total: \$1,467,882.00 Filing Creditor Name: BROOKS GARY J & KATHLEEN L	Claim Holder Name BROOKS GARY J & KATHLEEN L Docketed Total: \$1,467,882.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$366,859.00</td><td>\$1,101,023.00</td></tr><tr><td></td><td></td><td>\$366,859.00</td><td>\$1,101,023.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$366,859.00	\$1,101,023.00			\$366,859.00	\$1,101,023.00	 Allowed Total: \$367,793.32 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$367,793.32</td></tr><tr><td></td><td></td><td></td><td>\$367,793.32</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$367,793.32				\$367,793.32
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$366,859.00	\$1,101,023.00																							
		\$366,859.00	\$1,101,023.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$367,793.32																							
			\$367,793.32																							

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*** Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 10852 Date Filed: 07/25/2006 Docketed Total: \$0.00 Filing Creditor Name: COLLINS WILLIAM L</p>	<p>Claim Holder Name COLLINS WILLIAM L Docketed Total: UNL</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ UNL UNL</p>	<p>Allowed Total: \$429,220.05</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$429,220.05 \$429,220.05</p>
<p>Claim: 16769 Date Filed: 01/07/2008 Docketed Total: \$1,897,936.00 Filing Creditor Name: COTTEN CHARLES A</p>	<p>Claim Holder Name COTTEN CHARLES A Docketed Total: \$1,897,936.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$1,897,936.00 \$1,897,936.00</p>	<p>Allowed Total: \$891,602.39</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$891,602.39 \$891,602.39</p>
<p>Claim: 16828 Date Filed: 11/05/2008 Docketed Total: \$156,351.92 Filing Creditor Name: COY RAMSEY</p>	<p>Claim Holder Name COY RAMSEY Docketed Total: \$156,351.92</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$156,351.92 \$156,351.92</p>	<p>Allowed Total: \$156,351.92</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$156,351.92 \$156,351.92</p>
<p>Claim: 10605 Date Filed: 07/25/2006 Docketed Total: \$0.00 Filing Creditor Name: CRACRAFT LARRY F</p>	<p>Claim Holder Name CRACRAFT LARRY F Docketed Total: UNL</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ UNL UNL</p>	<p>Allowed Total: \$252,317.49</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$252,317.49 \$252,317.49</p>

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EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
Claim: 16772 Date Filed: 01/09/2008 Docketed Total: \$506,253.43 Filing Creditor Name: DETTINGER ROBERT E	Claim Holder Name DETTINGER ROBERT E Docketed Total: \$506,253.43 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$506,253.43</td></tr><tr><td></td><td></td><td></td><td>\$506,253.43</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$506,253.43				\$506,253.43	 Allowed Total: \$289,538.39 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$289,538.39</td></tr><tr><td></td><td></td><td></td><td>\$289,538.39</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$289,538.39				\$289,538.39
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$506,253.43																							
			\$506,253.43																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$289,538.39																							
			\$289,538.39																							
Claim: 9608 Date Filed: 07/17/2006 Docketed Total: \$0.00 Filing Creditor Name: DRURY DAVID L	Claim Holder Name DRURY DAVID L Docketed Total: UNL <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>UNL</td></tr><tr><td></td><td></td><td></td><td>UNL</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	 Allowed Total: \$795,580.89 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$795,580.89</td></tr><tr><td></td><td></td><td></td><td>\$795,580.89</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$795,580.89				\$795,580.89
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			UNL																							
			UNL																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$795,580.89																							
			\$795,580.89																							
Claim: 10826 Date Filed: 07/25/2006 Docketed Total: \$497,400.00 Filing Creditor Name: FATZINGER ROBERT L	Claim Holder Name FATZINGER ROBERT L Docketed Total: \$497,400.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$497,400.00</td></tr><tr><td></td><td></td><td></td><td>\$497,400.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$497,400.00				\$497,400.00	 Allowed Total: \$204,326.38 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$204,326.38</td></tr><tr><td></td><td></td><td></td><td>\$204,326.38</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$204,326.38				\$204,326.38
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$497,400.00																							
			\$497,400.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$204,326.38																							
			\$204,326.38																							
Claim: 16767 Date Filed: 01/07/2008 Docketed Total: \$1,233,634.80 Filing Creditor Name: GOLDSWEIG DAVID N	Claim Holder Name GOLDSWEIG DAVID N Docketed Total: \$1,233,634.80 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,233,634.80</td></tr><tr><td></td><td></td><td></td><td>\$1,233,634.80</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,233,634.80				\$1,233,634.80	 Allowed Total: \$490,329.07 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$490,329.07</td></tr><tr><td></td><td></td><td></td><td>\$490,329.07</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$490,329.07				\$490,329.07
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$1,233,634.80																							
			\$1,233,634.80																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$490,329.07																							
			\$490,329.07																							

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EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 9536 Date Filed: 07/14/2006 Docketed Total: \$0.00 Filing Creditor Name: GOLICK EDWARD A</p>	<p>Claim Holder Name GOLICK EDWARD A Docketed Total: UNL</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ UNL UNL</p>	<p>Allowed Total: \$474,181.20</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$474,181.20 \$474,181.20</p>
<p>Claim: 9229 Date Filed: 07/10/2006 Docketed Total: \$0.00 Filing Creditor Name: GORDON PATRICIA A</p>	<p>Claim Holder Name GORDON PATRICIA A Docketed Total: UNL</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ UNL UNL</p>	<p>Allowed Total: \$151,278.47</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$151,278.47 \$151,278.47</p>
<p>Claim: 15802 Date Filed: 08/02/2006 Docketed Total: \$0.00 Filing Creditor Name: HANDLEY RALPH E</p>	<p>Claim Holder Name HANDLEY RALPH E Docketed Total: UNL</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ UNL UNL</p>	<p>Allowed Total: \$688,154.49</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$688,154.49 \$688,154.49</p>
<p>Claim: 10413 Date Filed: 07/24/2006 Docketed Total: \$0.00 Filing Creditor Name: HEGSTROM JAMES B</p>	<p>Claim Holder Name HEGSTROM JAMES B Docketed Total: UNL</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ UNL UNL</p>	<p>Allowed Total: \$275,352.94</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$275,352.94 \$275,352.94</p>

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EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
Claim: 16795 Date Filed: 01/28/2008 Docketed Total: \$457,668.25 Filing Creditor Name: HEILMAN GERALD D	Claim Holder Name HEILMAN GERALD D Docketed Total: \$457,668.25 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$457,668.25</td></tr><tr><td></td><td></td><td></td><td>\$457,668.25</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$457,668.25				\$457,668.25	 Allowed Total: \$457,668.25 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$457,668.25</td></tr><tr><td></td><td></td><td></td><td>\$457,668.25</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$457,668.25				\$457,668.25
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$457,668.25																							
			\$457,668.25																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$457,668.25																							
			\$457,668.25																							
Claim: 11033 Date Filed: 07/26/2006 Docketed Total: \$1,690,647.15 Filing Creditor Name: HELM WESLEY D	Claim Holder Name HELM WESLEY D Docketed Total: \$1,690,647.15 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,690,647.15</td></tr><tr><td></td><td></td><td></td><td>\$1,690,647.15</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,690,647.15				\$1,690,647.15	 Allowed Total: \$938,944.59 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$938,944.59</td></tr><tr><td></td><td></td><td></td><td>\$938,944.59</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$938,944.59				\$938,944.59
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$1,690,647.15																							
			\$1,690,647.15																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$938,944.59																							
			\$938,944.59																							
Claim: 16719 Date Filed: 10/04/2007 Docketed Total: \$540,000.00 Filing Creditor Name: HENDRICKSON DAVID M	Claim Holder Name HENDRICKSON DAVID M Docketed Total: \$540,000.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$540,000.00</td><td></td></tr><tr><td></td><td></td><td>\$540,000.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$540,000.00				\$540,000.00		 Allowed Total: \$505,963.07 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$505,963.07</td></tr><tr><td></td><td></td><td></td><td>\$505,963.07</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$505,963.07				\$505,963.07
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$540,000.00																								
		\$540,000.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$505,963.07																							
			\$505,963.07																							

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

*** Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 11944 Date Filed: 07/28/2006 Docketed Total: \$0.00 Filing Creditor Name: HERREN WILLIAM R	Claim Holder Name HERREN WILLIAM R Docketed Total: UNL <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>UNL</td></tr><tr><td></td><td></td><td></td><td>UNL</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44481			UNL											
			UNL											

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

*** Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
Claim: 9439 Date Filed: 07/13/2006 Docketed Total: \$868,272.00 Filing Creditor Name: HOLLASCH KURT D	Claim Holder Name HOLLASCH KURT D Docketed Total: \$868,272.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$868,272.00</td></tr><tr><td></td><td></td><td></td><td>\$868,272.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$868,272.00				\$868,272.00	 Allowed Total: \$1,135,197.60 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,135,197.60</td></tr><tr><td></td><td></td><td></td><td>\$1,135,197.60</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,135,197.60				\$1,135,197.60
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$868,272.00																							
			\$868,272.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$1,135,197.60																							
			\$1,135,197.60																							
Claim: 9600 Date Filed: 07/17/2006 Docketed Total: \$0.00 Filing Creditor Name: HOLMES JOHN R	Claim Holder Name HOLMES JOHN R Docketed Total: UNL <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>UNL</td></tr><tr><td></td><td></td><td></td><td>UNL</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	 Allowed Total: \$1,029,067.30 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,029,067.30</td></tr><tr><td></td><td></td><td></td><td>\$1,029,067.30</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,029,067.30				\$1,029,067.30
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			UNL																							
			UNL																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$1,029,067.30																							
			\$1,029,067.30																							
Claim: 12150 Date Filed: 07/28/2006 Docketed Total: \$0.00 Filing Creditor Name: HOSENLOPP PETER M	Claim Holder Name HOSENLOPP PETER M Docketed Total: UNL <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>UNL</td></tr><tr><td></td><td></td><td></td><td>UNL</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	 Allowed Total: \$270,416.79 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$270,416.79</td></tr><tr><td></td><td></td><td></td><td>\$270,416.79</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$270,416.79				\$270,416.79
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			UNL																							
			UNL																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$270,416.79																							
			\$270,416.79																							
Claim: 5385 Date Filed: 05/09/2006 Docketed Total: \$5,426.66 Filing Creditor Name: HUSAR JR MICHAEL A	Claim Holder Name HUSAR JR MICHAEL A Docketed Total: \$5,426.66 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$5,426.66</td><td></td></tr><tr><td></td><td></td><td>\$5,426.66</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$5,426.66				\$5,426.66		 Allowed Total: \$829,587.53 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$829,587.53</td></tr><tr><td></td><td></td><td></td><td>\$829,587.53</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$829,587.53				\$829,587.53
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$5,426.66																								
		\$5,426.66																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$829,587.53																							
			\$829,587.53																							

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

*** Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 5298 Date Filed: 05/08/2006 Docketed Total: \$0.00 Filing Creditor Name: ICKES ARTHUR D	Claim Holder Name ICKES ARTHUR D Docketed Total: UNL <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>UNL</td></tr><tr><td></td><td></td><td></td><td>UNL</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44481			UNL											
			UNL											

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

*** Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
Claim: 9817 Date Filed: 07/18/2006 Docketed Total: \$1,082,431.00 Filing Creditor Name: KRIEGER HARVEY J	Claim Holder Name KRIEGER HARVEY J Docketed Total: \$1,082,431.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,082,431.00</td></tr><tr><td></td><td></td><td></td><td>\$1,082,431.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,082,431.00				\$1,082,431.00	 Allowed Total: \$326,574.62 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$326,574.62</td></tr><tr><td></td><td></td><td></td><td>\$326,574.62</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$326,574.62				\$326,574.62
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$1,082,431.00																							
			\$1,082,431.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$326,574.62																							
			\$326,574.62																							
Claim: 8759 Date Filed: 06/29/2006 Docketed Total: \$180.00 Filing Creditor Name: LEVIJOKI W ALAN	Claim Holder Name LEVIJOKI W ALAN Docketed Total: \$180.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$180.00</td></tr><tr><td></td><td></td><td></td><td>\$180.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$180.00				\$180.00	 Allowed Total: \$703,498.74 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$703,498.74</td></tr><tr><td></td><td></td><td></td><td>\$703,498.74</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$703,498.74				\$703,498.74
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$180.00																							
			\$180.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$703,498.74																							
			\$703,498.74																							
Claim: 9867 Date Filed: 07/19/2006 Docketed Total: \$1,129,205.00 Filing Creditor Name: LIENESCH JOHN H	Claim Holder Name LIENESCH JOHN H Docketed Total: \$1,129,205.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,129,205.00</td></tr><tr><td></td><td></td><td></td><td>\$1,129,205.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,129,205.00				\$1,129,205.00	 Allowed Total: \$369,872.30 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$369,872.30</td></tr><tr><td></td><td></td><td></td><td>\$369,872.30</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$369,872.30				\$369,872.30
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$1,129,205.00																							
			\$1,129,205.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$369,872.30																							
			\$369,872.30																							
Claim: 12119 Date Filed: 07/28/2006 Docketed Total: \$0.00 Filing Creditor Name: LININGER CHARLES D	Claim Holder Name LININGER CHARLES D Docketed Total: UNL <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>UNL</td></tr><tr><td></td><td></td><td></td><td>UNL</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	 Allowed Total: \$451,978.07 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$451,978.07</td></tr><tr><td></td><td></td><td></td><td>\$451,978.07</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$451,978.07				\$451,978.07
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			UNL																							
			UNL																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$451,978.07																							
			\$451,978.07																							

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

*** Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 9977 Date Filed: 07/20/2006 Docketed Total: \$0.00 Filing Creditor Name: LIPPA MICHAEL R</p>	<p>Claim Holder Name LIPPA MICHAEL R</p> <p>Docketed Total: UNL</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ UNL UNL</p>	<p>Allowed Total: \$491,342.64</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$491,342.64 \$491,342.64</p>
<p>Claim: 16779 Date Filed: 01/10/2008 Docketed Total: \$773,764.00 Filing Creditor Name: MALANGA RONALD R</p>	<p>Claim Holder Name MALANGA RONALD R</p> <p>Docketed Total: \$773,764.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$773,764.00 \$773,764.00</p>	<p>Allowed Total: \$471,406.40</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$471,406.40 \$471,406.40</p>
<p>Claim: 9292 Date Filed: 07/11/2006 Docketed Total: \$950,107.35 Filing Creditor Name: MARQUIS TERRY L</p>	<p>Claim Holder Name MARQUIS TERRY L</p> <p>Docketed Total: \$950,107.35</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$950,107.35 \$950,107.35</p>	<p>Allowed Total: \$612,959.30</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$612,959.30 \$612,959.30</p>
<p>Claim: 9659 Date Filed: 07/17/2006 Docketed Total: \$1,265,725.00 Filing Creditor Name: MAYNE JIMMY C</p>	<p>Claim Holder Name MAYNE JIMMY C</p> <p>Docketed Total: \$1,265,725.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$1,265,725.00 \$1,265,725.00</p>	<p>Allowed Total: \$495,304.36</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$495,304.36 \$495,304.36</p>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

*** Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
Claim: 9974 Date Filed: 07/20/2006 Docketed Total: \$2,721,806.00 Filing Creditor Name: MEAD DENNIS M	Claim Holder Name MEAD DENNIS M Docketed Total: \$2,721,806.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$2,721,806.00</td></tr><tr><td></td><td></td><td></td><td>\$2,721,806.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$2,721,806.00				\$2,721,806.00	 Allowed Total: \$537,724.43 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$537,724.43</td></tr><tr><td></td><td></td><td></td><td>\$537,724.43</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$537,724.43				\$537,724.43
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$2,721,806.00																							
			\$2,721,806.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$537,724.43																							
			\$537,724.43																							
Claim: 4443 Date Filed: 05/01/2006 Docketed Total: \$0.00 Filing Creditor Name: MOBLEY MD EVELYN H	Claim Holder Name MOBLEY MD EVELYN H Docketed Total: UNL <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>UNL</td></tr><tr><td></td><td></td><td></td><td>UNL</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	 Allowed Total: \$17,177.82 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$17,177.82</td></tr><tr><td></td><td></td><td></td><td>\$17,177.82</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$17,177.82				\$17,177.82
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			UNL																							
			UNL																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$17,177.82																							
			\$17,177.82																							
Claim: 9213 Date Filed: 07/10/2006 Docketed Total: \$0.00 Filing Creditor Name: MONTGOMERY SHARON	Claim Holder Name MONTGOMERY SHARON Docketed Total: UNL <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>UNL</td></tr><tr><td></td><td></td><td></td><td>UNL</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	 Allowed Total: \$188,244.23 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$188,244.23</td></tr><tr><td></td><td></td><td></td><td>\$188,244.23</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$188,244.23				\$188,244.23
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			UNL																							
			UNL																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$188,244.23																							
			\$188,244.23																							
Claim: 11226 Date Filed: 07/26/2006 Docketed Total: \$0.00 Filing Creditor Name: ONEILL BRIAN P	Claim Holder Name ONEILL BRIAN P Docketed Total: UNL <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>UNL</td><td>UNL</td></tr><tr><td></td><td></td><td>UNL</td><td>UNL</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		UNL	UNL			UNL	UNL	 Allowed Total: \$336,642.50 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$336,642.50</td></tr><tr><td></td><td></td><td></td><td>\$336,642.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$336,642.50				\$336,642.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		UNL	UNL																							
		UNL	UNL																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$336,642.50																							
			\$336,642.50																							

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

*** Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
Claim: 16013 Date Filed: 08/09/2006 Docketed Total: \$2,101,279.00 Filing Creditor Name: RAUSCH CARL G	Claim Holder Name RAUSCH CARL G Docketed Total: \$2,101,279.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$2,101,279.00</td></tr><tr><td></td><td></td><td></td><td>\$2,101,279.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$2,101,279.00				\$2,101,279.00	 Allowed Total: \$1,267,847.18 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,267,847.18</td></tr><tr><td></td><td></td><td></td><td>\$1,267,847.18</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,267,847.18				\$1,267,847.18
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$2,101,279.00																							
			\$2,101,279.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$1,267,847.18																							
			\$1,267,847.18																							
Claim: 16799 Date Filed: 02/07/2008 Docketed Total: \$0.00 Filing Creditor Name: RIES THOMAS E	Claim Holder Name RIES THOMAS E Docketed Total: UNL <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>UNL</td></tr><tr><td></td><td></td><td></td><td>UNL</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	 Allowed Total: \$303,783.28 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$303,783.28</td></tr><tr><td></td><td></td><td></td><td>\$303,783.28</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$303,783.28				\$303,783.28
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			UNL																							
			UNL																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$303,783.28																							
			\$303,783.28																							
Claim: 8939 Date Filed: 07/05/2006 Docketed Total: \$7,003.75 Filing Creditor Name: RITZENTHALER FRANCIS H	Claim Holder Name RITZENTHALER FRANCIS H Docketed Total: \$7,003.75 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$7,003.75</td></tr><tr><td></td><td></td><td></td><td>\$7,003.75</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$7,003.75				\$7,003.75	 Allowed Total: \$260,212.34 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$260,212.34</td></tr><tr><td></td><td></td><td></td><td>\$260,212.34</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$260,212.34				\$260,212.34
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$7,003.75																							
			\$7,003.75																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$260,212.34																							
			\$260,212.34																							
Claim: 7412 Date Filed: 06/05/2006 Docketed Total: \$0.00 Filing Creditor Name: ROBINSON JOHN H	Claim Holder Name ROBINSON JOHN H Docketed Total: UNL <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>UNL</td></tr><tr><td></td><td></td><td></td><td>UNL</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	 Allowed Total: \$1,008,159.70 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,008,159.70</td></tr><tr><td></td><td></td><td></td><td>\$1,008,159.70</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,008,159.70				\$1,008,159.70
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			UNL																							
			UNL																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$1,008,159.70																							
			\$1,008,159.70																							

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

*** Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 5790 Date Filed: 05/15/2006 Docketed Total: \$0.00 Filing Creditor Name: RODEMAN DONALD W</p>	<p>Claim Holder Name RODEMAN DONALD W</p> <p>Docketed Total: UNL</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ UNL UNL</p>	<p>Allowed Total: \$213,958.84</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$213,958.84 \$213,958.84</p>
<p>Claim: 11119 Date Filed: 07/27/2006 Docketed Total: \$0.00 Filing Creditor Name: ROSE CHARLES L</p>	<p>Claim Holder Name ROSE CHARLES L</p> <p>Docketed Total: UNL</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ UNL UNL</p>	<p>Allowed Total: \$365,729.08</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$365,729.08 \$365,729.08</p>
<p>Claim: 9662 Date Filed: 07/17/2006 Docketed Total: \$807,906.00 Filing Creditor Name: ROSE MICHAEL P</p>	<p>Claim Holder Name ROSE MICHAEL P</p> <p>Docketed Total: \$807,906.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$807,906.00 \$807,906.00</p>	<p>Allowed Total: \$378,620.72</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$378,620.72 \$378,620.72</p>
<p>Claim: 7192 Date Filed: 05/31/2006 Docketed Total: \$0.00 Filing Creditor Name: ROWLEY ALAN BOYD</p>	<p>Claim Holder Name ROWLEY ALAN BOYD</p> <p>Docketed Total: UNL</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ UNL UNL</p>	<p>Allowed Total: \$335,894.47</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$335,894.47 \$335,894.47</p>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

*** Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
Claim: 16110 Date Filed: 08/09/2006 Docketed Total: \$1,748,075.00 Filing Creditor Name: SHAFFER LOWELL K	Claim Holder Name SHAFFER LOWELL K Docketed Total: \$1,748,075.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,748,075.00</td></tr><tr><td></td><td></td><td></td><td>\$1,748,075.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,748,075.00				\$1,748,075.00	 Allowed Total: \$505,806.60 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$505,806.60</td></tr><tr><td></td><td></td><td></td><td>\$505,806.60</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$505,806.60				\$505,806.60
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$1,748,075.00																							
			\$1,748,075.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$505,806.60																							
			\$505,806.60																							
Claim: 10572 Date Filed: 07/25/2006 Docketed Total: \$2,811,699.50 Filing Creditor Name: SHOLL J D AND SHOLL ROSEMARIE S	Claim Holder Name SHOLL J D AND SHOLL ROSEMARIE S Docketed Total: \$2,811,699.50 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$2,811,699.50</td></tr><tr><td></td><td></td><td></td><td>\$2,811,699.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$2,811,699.50				\$2,811,699.50	 Allowed Total: \$368,186.71 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$368,186.71</td></tr><tr><td></td><td></td><td></td><td>\$368,186.71</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$368,186.71				\$368,186.71
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$2,811,699.50																							
			\$2,811,699.50																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$368,186.71																							
			\$368,186.71																							
Claim: 11909 Date Filed: 07/20/2006 Docketed Total: \$0.00 Filing Creditor Name: SMITH RAYMOND C	Claim Holder Name SMITH RAYMOND C Docketed Total: UNL <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>UNL</td></tr><tr><td></td><td></td><td></td><td>UNL</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	 Allowed Total: \$49,651.58 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$49,651.58</td></tr><tr><td></td><td></td><td></td><td>\$49,651.58</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$49,651.58				\$49,651.58
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			UNL																							
			UNL																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$49,651.58																							
			\$49,651.58																							

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

*** Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
Claim: 10765 Date Filed: 07/25/2006 Docketed Total: \$320,532.00 Filing Creditor Name: SOSNOWCHIK THOMAS J	Claim Holder Name SOSNOWCHIK THOMAS J Docketed Total: \$320,532.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$320,532.00</td><td></td></tr><tr><td></td><td></td><td>\$320,532.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$320,532.00				\$320,532.00		 Allowed Total: \$849,627.88 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$849,627.88</td></tr><tr><td></td><td></td><td></td><td>\$849,627.88</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$849,627.88				\$849,627.88
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$320,532.00																								
		\$320,532.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$849,627.88																							
			\$849,627.88																							
Claim: 15998 Date Filed: 08/09/2006 Docketed Total: \$0.00 Filing Creditor Name: SPELMAN WILLIAM C	Claim Holder Name SPELMAN WILLIAM C Docketed Total: UNL <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>UNL</td></tr><tr><td></td><td></td><td></td><td>UNL</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	 Allowed Total: \$253,800.67 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$253,800.67</td></tr><tr><td></td><td></td><td></td><td>\$253,800.67</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$253,800.67				\$253,800.67
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			UNL																							
			UNL																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$253,800.67																							
			\$253,800.67																							
Claim: 8781 Date Filed: 06/30/2006 Docketed Total: \$0.00 Filing Creditor Name: STRANEY PATRICK J	Claim Holder Name STRANEY PATRICK J Docketed Total: UNL <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>UNL</td></tr><tr><td></td><td></td><td></td><td>UNL</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	 Allowed Total: \$538,906.71 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$538,906.71</td></tr><tr><td></td><td></td><td></td><td>\$538,906.71</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$538,906.71				\$538,906.71
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			UNL																							
			UNL																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$538,906.71																							
			\$538,906.71																							
Claim: 8575 Date Filed: 06/26/2006 Docketed Total: \$0.00 Filing Creditor Name: VANDENBERG FREDERIC P	Claim Holder Name VANDENBERG FREDERIC P Docketed Total: UNL <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>UNL</td><td></td></tr><tr><td></td><td></td><td>UNL</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		UNL				UNL		 Allowed Total: \$440,894.64 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$440,894.64</td></tr><tr><td></td><td></td><td></td><td>\$440,894.64</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$440,894.64				\$440,894.64
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		UNL																								
		UNL																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$440,894.64																							
			\$440,894.64																							

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

*** Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 7793 Date Filed: 06/12/2006 Docketed Total: \$0.00 Filing Creditor Name: WARREN WILLIAM S</p>	<p>Claim Holder Name WARREN WILLIAM S</p> <p>Docketed Total: UNL</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ UNL UNL</p>	<p>Allowed Total: \$1,720,990.33</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$1,720,990.33 \$1,720,990.33</p>
<p>Claim: 16804 Date Filed: 02/12/2008 Docketed Total: \$395,061.17 Filing Creditor Name: WILHELM JR RALPH V</p>	<p>Claim Holder Name WILHELM JR RALPH V</p> <p>Docketed Total: \$395,061.17</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$395,061.17 \$395,061.17</p>	<p>Allowed Total: \$395,061.17</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$395,061.17 \$395,061.17</p>
<p>Claim: 9800 Date Filed: 07/18/2006 Docketed Total: \$721,575.00 Filing Creditor Name: WINGEIER KENNETH G</p>	<p>Claim Holder Name WINGEIER KENNETH G</p> <p>Docketed Total: \$721,575.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$721,575.00 \$721,575.00</p>	<p>Allowed Total: \$943,354.88</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$943,354.88 \$943,354.88</p>
		<p>Total Claims To Be Allowed: 63</p> <p>Total Amount As Docketed: \$33,584,890.93</p> <p>Total Amount As Allowed: \$33,135,988.12</p>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

*** Certain creditors' addresses are intentionally omitted.